

目 次

理论研究

- 中国住户生产核算：基本范畴与核算方法 韩中 (3)
原始工业化时期的劳动分工与社会分工 于秋华 (12)
创业机会异质性及其识别方式理论诠释与扎根分析 郭晓丹 (19)
消费者怀旧的理论基础、研究现状与展望 张莹, 孙明贵 (28)

产业组织

- 中国石油产业强盛度研究 刘劲松 (34)
在华韩资企业集群的社会网络效应研究 潘勤华, 李元旭 (44)

金融与投资

- 限售股解禁、过度反应与股市振荡 史永东, 于明业 (49)
新股发行对股市波动的影响分析 赵煜程 (58)
中国区域金融发展：差异、特点及政策研究 田菁 (63)
银行信贷退出中的银企行为博弈分析 王哲华, 吴珂文 (71)

财政与税收

商品税体系改革研究

- 实施性问题、实施步骤与约束性条件 李晶 (75)
公民参与预算的平台构建和路径设计 董晓辉, 谭婷 (81)
政府公共教育投资与经济增长关系的实证分析 陈朝旭 (85)
略论先秦时期的社会保障思想
——中国古代社会保障思想的初步形成 李昌宝, 叶世昌 (90)

农业经济

基于农业产业化视角的农户融资行为分析

- 河南省农民金融需求的调查 贾澎, 张攀峰, 陈池波 (95)
农民专业合作社中的委托代理关系及其治理 崔宝玉 (102)
我国农产品物流模式的实证研究
——基于各省市的聚类分析法 王道平, 李锋, 程蕾 (108)

审计研究

注册会计师与上市公司财务舞弊博弈的审计收费

- 来自中国上市公司的经验证据 张金松, 陈国辉 (114)
审计技术变迁下审计意见购买：特征与监管 张薇 (124)

[期刊基本参数] CN21-1096/F * 1979 * m * A4 * 128 * zh * P * ¥10.00 * 4800 * 19 * 2011-02

值班编辑：刘艳

英文目次：李姝

Contents

| | |
|---|---|
| Theoretical Studies | |
| China's Household Production Accounting: Basic Categories and Accounting Methods | HAN Zhong (3) |
| Division of Labor and Social Division of Labor in 'Proto-Industrialization' | YU Qiu-hua (12) |
| Theoretical Interpretations for Heterogeneity of Entrepreneurial Opportunities and Its Means for Identification: Based on Grounded Theory Method | GUO Xiao-dan (19) |
| The Basic Theories, Literature Reviews and Prospects of Consumer's Nostalgia | ZHANG Ying, SUN Ming-gui (28) |
| Industrial Organization | |
| Strong Degree of China's Oil Industry | LIU Jin-song (34) |
| Social Network Effects of South Korean Invested Business Clusters in China | PAN Qin-hua, LI Yuan-xu (44) |
| Finance and Investments | |
| Ban-Lift of Restricted Shares, Overreaction and Stock Market Vibration | SHI Yong-dong, YU Ming-ye (49) |
| The Impact of IPO on Stock Market Volatility | ZHAO Yu-cheng (58) |
| Regional Financial Development in China: Disparities, Features and Political Implications | TIAN Qing (63) |
| The Game Analysis of Banks and Enterprises during the Exit of Bank Loans | WANG Zhe-hua, WU Ke-wen (71) |
| Public Finance and Taxation | |
| The Innovation of Commodity Tax System: Actuality Problem、Execution Steps and Restriction Conditions | LI Jing (75) |
| The Platform Construction and Path Design of Citizen Participation in Public Budgeting | DONG Xiao-hui, TAN Ting (81) |
| Empirical Study of the Relationship between Government Investment in Public Education and Economic Growth | CHEN Chao-xu (85) |
| Social Security Thoughts in Pre-Qin Period: Preliminary Formation of Ancient Chinese Social Security | LI Chang-bao, YE Shi-chang (90) |
| Agricultural Economy | |
| Empirical Analysis of Rural Households' Financing Behaviors Based on Agricultural Industrialization: A Survey of Farmers' Financial Demands in Henan Province | JIA Peng, ZHANG Pan-feng , CHEN Chi-bo (95) |
| The Principal-Agent Relationship and Its Governance of Agricultural Cooperatives | CUI Bao-yu (102) |
| Empirical Study of Agricultural Products Logistics Modes in China: Based on K-Means Cluster Analysis | WANG Dao-ping, LI Feng, CHENG Lei (108) |
| Auditing | |
| Audit Fees under Game Theory Framework of Certified Public Accountants and Listed Companies' Financial Fraud: Empirical Evidence from Listed Companies in China | ZHANG Jin-song, CHEN Guo-hui (114) |
| Audit Opinion Purchase under the Transition of Audit Techniques: Characteristics and Regulation | ZHANG Wei (124) |